

EXHIBIT #18

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF PENNSYLVANIA

LARRY L. STULER,)	
)	
Plaintiff,)	
)	
v.)	No. 2: 10-cv-01342 (DWA)
)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	

MOTION TO ENLARGE TIME TO ANSWER

Defendant, Internal Revenue Service, through its undersigned counsels, respectfully moves this Court for a forty-five (45) day enlargement of time to file an answer, motion, or other response to the complaint in this proceeding. As support for this motion, the Internal Revenue Service avers the following:

1. Counsel for the Internal Revenue Service is not in possession of sufficient information to respond to the plaintiff's complaint. The Internal Revenue Service requires additional time in order for it to retrieve the relevant materials required for the defense of the case.
2. In addition, the additional time will allow the Internal Revenue Service to narrow the issues in this case in the hopes of streamlining any further litigation.
3. Further, a scheduling order has not been issued in this case. The new deadline would not cause to delay a trial in this matter.

In accordance with this Court's Practices and Procedures, a brief in support of this motion is not required. A proposed order granting the enlargement is being filed with this motion.

DATED: December 27, 2010

Respectfully submitted,

DAVID J. HICKTON
United States Attorney

JOHN A. DICICCO
Acting Assistant Attorney General

/s/ E. Christopher Lambert
E. CHRISTOPHER LAMBERT
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Ben Franklin Station
Washington, DC 20044
Telephone: (202) 307-6536
Facsimile: (202) 514-6866